GAARs and Judicial Anti-Avoidance in Germany, the UK and the EU
Seiler
Series on International Tax Law
Volume 98
Subscription Price EUR 73.60
Regular Price EUR 92.60

THE AUTHOR
Dr. Markus Seiler, LL.M. (WU), LL.B. (WU) is a lecturer at the Institute for Austrian and International Tax Law at WU Vienna. He currently works with Leitner Leitner, Vienna.

GAARs: the better insight into a country’s tax system

In a post-BEPS tax world and in times of an ever-increasing need for tax revenue, policy-makers are more willing than ever to tighten or adopt General Anti-Avoidance Rules (GAARs).

This award-winning book compares the GAARs and judicial anti-avoidance approaches of Germany, the UK and the EU. It gives a deep insight into the predominant legal traditions of the Western World, comprehensively analyses case-law and offers unique perspectives on tax law across jurisdictions. This book reveals that there is no other feature of tax law that provides a better insight into a country’s tax system than its anti-avoidance rules.

ORDER FORM
Please fill out and send via fax or e-mail.

name/company
address
postal code/city

Yes, I order
GAARs and Judicial Anti-Avoidance in Germany, the UK and the EU, Seiler
ISBN 978-3-7073-3515-6
Ex. Subscription Price EUR 73.60
Ex. Regular Price EUR 92.60

e-mail/telephone

date/signature

Linde Verlag Ges.m.b.H., Scheydgasse 24, 1210 Wien/Austria, Europe
Handelsgericht Wien, FB-Nr.: 102235X, ATU 14910701, DVR: 000 2356